



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224

September 10, 2008

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MEMORANDUM FOR DIRECTOR, FIELD OPERATIONS, EAST  
DIRECTOR, FIELD OPERATIONS, WEST  
DIRECTOR, TECHNICAL GUIDANCE

FROM: Diane S. Ryan /s/ *Diane S. Ryan*  
Director, Technical Services

SUBJECT: Interim Guidance for Joint Committee Inquiry Response Procedures

The purpose of this memorandum is to advise you that the procedures for processing and responding to Joint Committee (JC) inquiries are changed as detailed in Attachments 1-6. These procedures will be incorporated into IRM 8.7.9, Technical and Procedural Guidelines, Joint Committee (JC) Cases, within one year from the date of this memorandum.

Please disseminate this information to all impacted Appeals employees.

If you have any questions, please contact Wendy Ryan, Program Analyst, Tax Policy and Procedure (Exam).

Attachments

cc: [www.irs.gov](http://www.irs.gov)

**Appeals DFO-East, DFO-West and Technical Services (TS)  
Procedures for Responding to Formal and Informal Inquiries from the Joint  
Committee**

**Formal Inquiries – Staff Review Memorandums (SRMs)**

1. When the Joint Committee on Taxation (JCT) issues a Staff Review Memorandum (SRM), it is initially delivered in electronic format to the Appeals Joint Committee Program Analyst (AJCPA). The original hard copy follows through regular mail channels. Upon receipt, the AJCPA logs the SRM into the SRM Tracking Log (Attachment 2) and emails the document, along with the Notification of Receipt of JC SRM coversheet, to the Staff Assistant to the Chief at Appeals Headquarters (HQ).
2. HQ immediately creates an i-trak ticket.
3. HQ emails the SRM to the appropriate Director, Field Operations (DFO) for control and assignment.
4. The DFO secretary logs the receipt of the SRM into the Administrative Control Log (JC Letters) for staff control. See Attachment 3, Administrative Control Log, JC Letters, DFO-E and Attachment 4, Administrative Control Log, JC Letters, DFO-W.
5. The DFO assigns the SRM to the appropriate Area Director (AD) who then assigns it to the applicable Appeals Team Case Leader (ATCL) or Appeals Officer (AO), through the Appeals Team Manager (ATM), for preparation of the draft response.
6. The ATCL or AO assigned the JC case considers the JCT's concerns, prepares a draft response addressing those concerns, and forwards it through the ATM to the AD for review. If coordinated issues or issues involving Technical Guidance Coordinator (TGC) assignment are involved, the AD coordinates with the Director, Technical Guidance (TG).
7. The AD finalizes the draft response making changes as necessary. This is done in conjunction with the Director, Technical Guidance when coordinated issues or issues involving TGC assignment are involved.
8. The AD emails the final draft response to the appropriate DFO along with any necessary comments and background for their final consideration. The AD also forwards it to the Director, Technical Services when coordinated issues or issues involving TGC assignment are involved. If warranted, the parties plan a conference call to discuss. A copy of the original SRM, any necessary technical papers or write-ups, and a Staff Summary Sheet (Attachment 5), used to document review and approval at each level, are included with the final draft response.
9. The DFO emails it to the Executive Assistant and copies the Staff Assistant for final review and signature by the Chief, Appeals. The email must clearly indicate the attached response is the final draft, it was reviewed and approved by the DFO and when applicable, the

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Director, Technical Services, and is ready for final review and signature by the Chief, Appeals.

10. Once the Chief, Appeals approves and signs the final memo, HQ delivers it to the Chief of Staff, Joint Committee on Taxation (JCT). HQ also scans the signed memo and emails it to the appropriate DFO and the AJCPA. The AJCPA emails a copy of the signed memo to the JCT Senior Refund Counsel, Norman Brand.
11. HQ closes i-trak.
12. The AJCPA maintains a log which captures the receipt, final distribution, and issue settlement.

**Informal Inquiries**

When the AO or ATCL receives a phone call or email from the JCT staff attorney requesting additional information or clarification regarding the JC report they submitted, they must provide the following information to their ATM:

- Date of the inquiry
- Nature of the inquiry
- Issue(s)/concerns raised

The ATCL or AO notifies the ATM when and how the inquiry is finally resolved.

Only the original contact is documented. Follow up contacts/questions to the initial inquiry do not need to be recorded.

The ATM captures this information on the *JC Informal Inquiries Tracking Log* (Attachment 6) and emails the log to the AD at the end of each month. The AD consolidates the monthly logs and submits it to the respective DFO and the AJCPA on a quarterly basis no later than the 5<sup>th</sup> day of the month following the end of the quarter.

**Quarterly Reporting**

On a quarterly basis, the AJCPA prepares a summary report of the informal and formal JC inquiries and sends it no later than the 10<sup>th</sup> day of the month following the end of the quarter, to the Directors of Field Operations, Appeals Team Case Leaders, Technical Services, and Technical Guidance.









# Staff Summary Sheet

DATE:

Reviewing Office	Secretary Initial/Date	Concur Initial/Date	Comment	Reviewing Office	Secretary Initial/Date	Concur Initial/Date	Comment
<b>Director, TG</b>			Rev				
<b>Director, TS</b>			Rev				
<b>DFO-</b>			Rev				
<b>Executive Assistant – Chief, Appeals</b>			Rev				
<b>Chief, Appeals</b>			Rev/ Sign				

Document Subject: **JC SRM Response**

Prepared By:		Due Date:	
Phone: your number		itrak Control:	
Office Symbols: AP:		Filename:	
Room #:		Document Signed Date:	

Note: This sheet serves as documentation of the correspondence review process and must be attached to the official file copy of correspondence.

